



IPW

Atty. Dkt. No. 040302-0337

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Itaru SHIBATA et al.
Title: UNIT CELL FOR SOLID OXIDE FUEL CELL AND
RELATED METHOD
Appl. No.: 10/642,734
Filing Date: 8/19/2003
Examiner: Stephen J. KALAFUT
Art Unit: 1745
Confirmation Number: 3784

AMENDMENT AND REPLY UNDER 37 CFR 1.111

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated March 27, 2006, concerning the above-referenced patent application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 6 of this document.

Please amend the application as follows: